

House Bill 1532 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 28<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Stephens County ad valorem taxes for county  
2 purposes for residents of that county who are unremarried surviving spouses of United States  
3 service members killed in action to be received on a current or subsequent homestead; to  
4 provide for definitions; to specify the terms and conditions of the exemption and the  
5 procedures relating thereto; to provide for applicability; to provide for a referendum,  
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of Stephens County, including, but not limited to,  
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
14 the O.C.G.A., as amended.

15 (3) "Unremarried surviving spouse" of a member of the armed forces includes the  
16 unmarried widow or widower of a member of the armed forces who is receiving spousal  
17 benefits from the United States Department of Veterans Affairs.

18 (b) Any person who is a resident of Stephens County and who is an unremarried surviving  
19 spouse of a member of the armed forces of the United States, which member has been killed  
20 in or has died as a result of any war or armed conflict in which the armed forces of the United  
21 States engaged, whether under United States command or otherwise, shall be granted a  
22 homestead exemption from all Stephens County ad valorem taxation for county purposes in  
23 the amount of the greater of \$32,500.00 or the maximum amount which may be granted to  
24 a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended.  
25 As of January 1, 2006, the maximum amount which may be granted to a disabled veteran

1 under Section 2102 of Title 38 of the United States Code, as amended, is \$50,000.00. The  
2 exemption shall be on the homestead which the unremarried surviving spouse owns and  
3 actually occupies as a residence and homestead at the time such United States service  
4 member was killed in action or any subsequent homestead which such unremarried surviving  
5 spouse actually occupies as a residence and homestead. In the event such surviving spouse  
6 remarries, such person shall cease to be qualified to continue the exemption under this Act  
7 effective December 31 of the taxable year in which such person remarries. The value of all  
8 property in excess of such exemption granted to such unremarried surviving spouse shall  
9 remain subject to taxation.

10 (c) In order to qualify for the exemption provided for in this Act, the unremarried surviving  
11 spouse shall furnish to the tax commissioner of Stephens County documents from the  
12 Secretary of Defense evidencing that such unremarried surviving spouse receives spousal  
13 benefits as a result of the death of such person's spouse who as a member of the armed forces  
14 of the United States was killed or died as a result of a war or armed conflict while on active  
15 duty or while performing authorized travel to or from active duty during such war or armed  
16 conflict in which the armed forces of the United States engaged, whether under United States  
17 command or otherwise, pursuant to the Survivor Benefit Plan under Subchapter II of Chapter  
18 73 of Title 10 of the United States Code or pursuant to any preceding or subsequent federal  
19 law which provides survivor benefits for spouses of members of the armed forces who were  
20 killed or who died as a result of any war or armed conflict.

21 (d) An unremarried surviving spouse filing for the exemption under this Act shall be  
22 required to file with the tax commissioner of Stephens County information relative to marital  
23 status and other such information which the Stephens County board of tax assessors deems  
24 necessary to determine eligibility for the exemption. Each unremarried surviving spouse shall  
25 file for the exemption only once with the tax commissioner. Once filed, the exemption shall  
26 automatically be renewed from year to year, except that the county board of tax assessors  
27 may require annually that the holder of an exemption substantiate his or her continuing  
28 eligibility for the exemption. It shall be the duty of any person granted the homestead  
29 exemption under this Act to notify the tax commissioner in the event that person for any  
30 reason becomes ineligible for such exemption.

31 (e) The exemption granted by this Act shall be in lieu of and not in addition to any other  
32 exemption from ad valorem taxation for county purposes which is equal to or lower in  
33 amount than such exemption granted by this Act. If the amount of any other exemption from  
34 ad valorem taxation for county purposes applicable to any resident qualifying under this Act  
35 is greater than or is increased to an amount greater than the amount of the applicable

1 exemption granted by this Act, such other exemption shall apply and shall be in lieu of and  
2 not in addition to the exemption granted by this Act.

3 (f) The exemptions granted by this Act shall apply to all tax years beginning on or after  
4 January 1, 2007.

## 5 **SECTION 2.**

6 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
7 superintendent of Stephens County shall call and conduct an election as provided in this  
8 section for the purpose of submitting this Act to the electors of Stephens County for approval  
9 or rejection. The election superintendent shall conduct that election on the date of the  
10 November, 2006, state-wide general election and shall issue the call and conduct that election  
11 as provided by general law. The election superintendent shall cause the date and purpose of  
12 the election to be published once a week for two weeks immediately preceding the date  
13 thereof in the official organ of Stephens County. The ballot shall have written or printed  
14 thereon the words:

15 "( ) YES Shall the Act be approved which provides a homestead exemption from  
16 Stephens County ad valorem taxes for county purposes for residents of that  
17 ( ) NO county who are unremarried surviving spouses of United States service  
18 members killed in action to be received on a current or subsequent  
19 homestead?"

20 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
21 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
22 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
23 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted  
24 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
25 be automatically repealed on the first day of January immediately following that election  
26 date. The expense of such election shall be borne by Stephens County. It shall be the  
27 election superintendent's duty to certify the result thereof to the Secretary of State.

## 28 **SECTION 3.**

29 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
30 its approval by the Governor or upon its becoming law without such approval.

## 31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.